



County Durham and Darlington
Fire and Rescue Authority

MEMBERS

ALLOWANCES GUIDE

April 2015

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ALLOWANCES PAYABLE

1. The Local Authorities (Members' Allowances) (England) Regulations 2003 require that an authority shall make a scheme in respect of the succeeding financial year on or before 31st March each year. The scheme may be amended at any time but may only be revoked with effect from the beginning of a year. Under these regulations Councils are required to establish and maintain an independent remuneration panel to provide the local authority with advice on its scheme and the amounts to be paid. Local authorities must have regard to this advice. In the case of Combined Fire Authorities they are required to have regard to the allowances paid in their constituent authorities. The Local Authorities (Members' Allowances) (England) (Amendment) Regulations 2003 require that a scheme shall be made in accordance with these regulations on or prior to 31st December 2003. The prescribed components of the County Durham and Darlington Fire and Rescue Service Scheme are as follows:

BASIC ALLOWANCE

2. Payable to each Member of the authority. Where the term of office of a Member of the Fire Authority begins or ends otherwise than at the beginning or end of a financial year the amount of basic allowance due is calculated as follows:

$$\frac{\text{Number of days in office}}{\text{Number of days in year}} \times \text{annual basic allowance}$$

3. Basic Allowance is intended to recognise the time commitment of all Members of the Fire Authority, including such inevitable calls on their time as meeting with officers and constituents and attendance at political group meetings. It is also intended to cover incidental costs such as the use of their homes. The allowance is also intended to cover the cost of meals and other incidental expenses incurred within the region.

4. The amount per Member from 1st April 2015 is £1158 per annum and is to be paid at £96.50 per month.

SPECIAL RESPONSIBILITY ALLOWANCE

5. Payable to Members of the Authority specified in the Scheme who have special responsibilities. Where a Member of the Fire Authority takes up or relinquishes any special responsibility otherwise than at the beginning or end of the financial year the amount of special responsibility allowance payable is calculated as follows:

$$\frac{\text{Number of days performing special responsibility}}{\text{Number of days in year}} \times \text{annual special responsibility allowance}$$

No Member can receive more than one Special Responsibility Allowance.

6. The amounts payable are shown in **Appendix A**.

SCHEME AMENDMENTS

7. The amounts specified in paragraph 4 and **Appendix A** are subject to a review each year.

FORGOING ALLOWANCES

8. A member may, by notice in writing given to the Treasurer of the Authority, elect to forgo any part of his/her entitlement to an allowance under this scheme.

CO-OPTED MEMBERS

9. Co-opted Members are entitled to claim travelling allowance at the rates given in **Appendix B**. This allowance is taxable. A claim form should be completed and forwarded to the Treasurer as soon as practicable after the duty has been performed.

DEPENDANT CARERS' ALLOWANCE

10.A dependant carers' allowance is payable at a rate not exceeding £6.50 an hour to those Members of the Fire Authority who incur expenditure for the care of dependent relatives or children whilst undertaking approved duties. "Approved duties" are specified in legislation and are as follows:

- A meeting of the executive.
- A meeting of a committee of the executive.
- A meeting of the authority.
- A meeting of a committee or sub-committee of the authority.
- A meeting of some other body to which the authority make appointments or nominations, or
- A meeting of a committee or sub-committee of a body to which the authority make appointments or nominations.
- A meeting which has **both** been authorised by the authority, a committee, or sub-committee of the authority or a joint committee of the authority and one or more other authorities, or a sub-committee of a joint committee,
- **and** to which representatives of more than one political group have been invited (if the authority is divided into several political groups) or to which two or more Member of the Fire Authority have been invited (if the authority is not divided into political groups).
- A meeting of a local authority association of which the authority is a member.
- Duties undertaken on behalf of the authority in pursuance of any standing order requiring a member or members to be present while tender documents are opened.
- Duties undertaken on behalf of the authority in connection with the discharge of any function of the authority conferred by or under any enactment and empowering or requiring the authority to inspect or authorise the inspection of premises.

- Duties undertaken on behalf of the authority in connection with arrangements made by the authority for the attendance of pupils at a school approved for the purposes of section 342 of the Education Act 1996.

Payment is claimable in respect of children aged 16 or under and in respect of other dependants where there is medical or social work evidence that care is required. Evidence would take the form of a letter from a doctor or social worker stating the maximum time that the dependant could be left without care.

The allowance is paid against actual expenditure evidenced by receipts.

The allowance is not payable to a member of the claimant's household.

The maximum rate payable will be increased each October in line with the national minimum wage.

DEFINITION OF APPROVED DUTIES

TRAVELLING AND SUBSISTENCE ALLOWANCES

11. Payable in respect of expenditure incurred in the performance of approved duties. Subsistence allowance is not payable for duties performed within the boundaries of the counties of Durham (including Darlington) and Northumberland, and the former administrative counties of Tyne & Wear and Cleveland.

12. The definition of an approved duty is as follows:

- (a) A meeting of the Fire Authority or of any committee, or sub-committee or of any body to which the Authority makes appointments or nominations, or of any committee or sub-committee of such a body.
- (b) Any other meeting the holding of which is authorised by the Fire Authority, a committee or sub-committee of the Authority, or a joint committee of the Authority and one or more other authorities, or a sub-committee of such a joint committee, provided that it is a meeting to which Members of at least two political groups have been invited.
- (c) A meeting of any association of authorities of which the Authority is a member.
- (d) Duties undertaken on behalf of the Authority in pursuance of any standing order requiring a member or members to be present while tender documents are opened.
- (e) Any other duty approved by the Authority in connection with the discharge of the functions of the Authority or of any of its committees or sub-committees including the making of official and courtesy visits on behalf of the authority. Tasks so approved are shown below:
 - (i) Attendance by Members of the Fire Authority at Service Headquarters to read official papers and deal with correspondence.
NOTE: Members are required to sign the Attendance Book on such occasions.
 - (ii) Attendance by chairmen and vice-chairmen at pre-meeting discussions with officers.

- (iii) Attendance at a meeting to which the Member is invited whether as chairman, vice-chairman or otherwise, by or on behalf of the Chief Executive/Chief Fire Officer to discuss matters or consider issues relating to the functions of the Authority, including meetings with third parties such as government departments, statutory bodies, other local authorities, trade unions and the public.
- (iv) Attendance at a press conference to which the Member is invited by the Chief Executive/Chief Fire Officer.
- (v) Attendance by a Member at the request of the Commission for Local Administration in England, for interview by an officer of the Commission in relation to a complaint against the Fire Authority.
- (vi) Attendances at conferences or meetings held inside or outside the United Kingdom and convened by any person or body (other than a person or body convening it in the course of a trade or business or a body the objects of which are wholly or partly political) for the purpose of discussing matters which in their opinion relate to the interests of their area or any part of it or the interests of the inhabitants of their area or any part of it.
- (vii) Official openings of Fire Authority establishments, Developments and Exhibitions at the invitation of the Chief Fire Officer in consultation with the Chairman or Vice Chairman of the Authority. This is intended to cover situations where Members are required to perform a duty such as perform an opening ceremony, make a speech, give prizes etc. Courtesy invitations issued to several or all Members are functions which do not qualify for payment. Members are advised to seek guidance from the Chief Executive/Chief Fire Officer.

Note: Invitations from groups or bodies to attend meetings as a Local Member are not approved duties for the payment of travelling and subsistence allowances. These duties are constituency matters not connected with the discharge of the functions of the Fire Authority.

13. Details of the travelling and subsistence allowances currently payable are shown in **Appendix B**.

TRAVELLING TO CONFERENCES, SEMINARS, ETC.

14. Members who in their capacity as a Member of the Fire Authority receive an invitation directly to a conference, seminar etc. should, if they wish to attend, contact the Chief Executive/Chief Fire Officer. **All conferences, seminars etc. should be booked through the Governance Team at Fire and Rescue HQ.**

PAYMENT OF EXPENSES OF OFFICIAL AND COURTESY VISITS, ETC.

15. Subject to paragraph 17 the Authority will pay the cost of any travelling or other expenses reasonably incurred by or on behalf of any members in making official and courtesy visits, whether inside or outside the United Kingdom, on behalf of the Authority.

16. In the case of a visit within the United Kingdom, the amount paid under this section in respect of the expenses of any member of the Authority shall not exceed the payments which he would have been entitled to receive by way of travelling allowance or subsistence allowance if the making of the visit had been an approved duty of that member.

GROUND RULES FOR TRAVEL

17. Ground rules for Members' Claims for Travel and Subsistence are set out in **Appendix C**.

DEDUCTION FOR MEALS PROVIDED

18. Where a meal is provided free of charge by the Authority or any other authority or body, the allowance for the meal provided cannot be claimed, i.e. breakfast, lunch dinner, etc. Where this occurs in a 24 hour period covered by overnight subsistence, the allowance for the meal should be deducted from the amount claimed.

MEALS ON TRAINS

19. Members may claim full reimbursement of the reasonable cost (including VAT) of a main meal (full breakfast, lunch or dinner) taken on a train. Members wishing to claim must submit receipts. Where full reimbursement is claimed the allowance for the meal provided cannot also be claimed, i.e. breakfast, lunch, dinner, etc.

TRAVEL OUTSIDE THE UNITED KINGDOM

20. Members may claim for reimbursement of reasonable expenses incurred. Receipts for all expenses must be submitted with any claim.

OUT OF POCKET EXPENSES

21. Where the attendance fee for a course or conference includes accommodation and meals, an out-of-pocket expense allowance is payable in place of the normal subsistence allowances.

22. The current rates are set out in **Appendix C**.

CLAIM FORMS

COMPLETION

23. The attention of Members is drawn to the following points when completing a claim form:

- (a) The claim form should be completed in ink.
- (b) Full details/description of an approved duty must be given on the claim form;
 - (i) if the reason for claiming travelling or subsistence allowances is a qualifying meeting, the full title of the meeting should be given;
 - (ii) for conferences, seminars, etc., full details must be given, including names of any officers involved, conference title and location, etc;

SUBMISSION

24. All claims are to be submitted on a monthly basis. A list of deadlines and pay dates is circulated to all members at the beginning of each year.

25. Pay day is the last working day of each month.

26. The Local Authorities (Members' Allowances) (England) Regulations 2003 prescribe that claims **must** be submitted within two months of the date of the meeting for which the claim is made.

AVOIDANCE OF DUPLICATION OF ALLOWANCES

27. A Member of the Fire Authority performing approved duties as a member of more than one body or becoming entitled to payments under any other legislation must ensure that only one claim is made for that duty.

WITHHOLDING ALLOWANCES

28. Where a Member is suspended or partially suspended from his responsibilities or duties as a member of the Authority in accordance with Part III of the Local Government Act 2000 or regulations made under that Part, the part of basic and/or special responsibility allowance payable to him in respect of the period for which he is suspended or partially suspended shall be withheld by the Authority.

29. Where payment of any allowance has already been made in respect of any period during which the member concerned is -

- (a) suspended or partially suspended from his responsibilities or duties as a member of the Authority in accordance with Part III of the Local Government Act 2000 or regulations made under that Part;
- (b) ceases to be a member of the Authority, or
- (c) is in any other way not entitled to receive the allowance in respect of that period, the Authority requires that such part of the allowance as relates to any such period be repaid to the Authority.

MEMBERS APPOINTED TO OTHER BODIES

30. Special arrangements apply to Members who are appointed to certain bodies, such as the Local Government Association (e.g. Fire Commission), the North East Regional Employers' Organisation and other bodies which operate their own allowances schemes. Attendance allowances payable under these schemes are in addition to the basic allowance from the Authority.

INCOME TAX

31. Tax is payable on basic allowances, special responsibility allowance, attendance allowance payable by other bodies, dependant's carers' allowance and co-optees' allowance. The Inland Revenue, is notified of all new Members. However, as Members' circumstances vary, and their tax may be dealt with at other Inland Revenue offices, it is advisable for Members to make arrangements with their Tax Inspector for a tax code number to be allocated. Elements of the mileage allowance are also taxable. The Authority will make an annual return to the Inspector of Taxes on behalf of Members detailing miles travelled and mileage allowance paid. The Inspector of Taxes will amend individual Members' tax codes accordingly, based upon this information. A certificate, known as a P11D, will be issued to each Member by 6th July of the following tax year, giving details of the amount of taxable mileage allowance paid for any self assessment tax form he/she may be required to complete. Details of the taxable elements of mileage are shown in **Appendix B**.

SOCIAL SECURITY

NATIONAL INSURANCE CONTRIBUTIONS

36. National Insurance contributions are payable on all basic allowances, special responsibility allowances, attendance allowances payable by other bodies, plus elements of mileage allowances, provided the aggregate amount of these allowances reaches a lower earnings limit (currently £112 per week or £485.33 per month) and the Member is under state pension age. Members who are state pension age are not liable to pay National Insurance contributions provided confirmation is provided of their age in the form of a birth certificate or passport (originals only) which should be sighted by the Members' Expenses Officer. Alternatively a certificate of non liability could be supplied by the local office of the Department of Work and Pensions. It is necessary to apply for a certificate and application forms are available from the Treasurer.

37. There is an annual maximum contribution liability for people with more than one job and, in some instances, Members in this position may be entitled to a refund of contributions; alternatively they may apply to the DWP to defer payment of contributions in their capacity as Members of the Fire Authority.

BENEFITS

38. The National Insurance contributions paid by Members count towards the full range of contributory benefits, including statutory sick pay, state pensions, unemployment benefits, etc.

ADVICE

39. Advice on contributions and benefits can be obtained from the local office of the Department of Work and Pensions.

SICK PAY

40. Members who fall ill will receive their basic allowance and special responsibility allowance, as normal. As there is no deduction for being off sick, Statutory Sick Pay is not payable in addition to these allowances and it is not necessary to submit a self-certification of sickness form or a doctor's sick note when you are ill.

APPENDIX A

SPECIAL RESPONSIBILITY ALLOWANCES

CHAIR	£10,637 pa
VICE CHAIR	£6,595 pa
SPOKESPERSON FOR MINORITY GROUP	£1,738 pa
CHAIR OF FINANCE & GENERAL PURPOSES COMMITTEE	£1,064 pa
CHAIR OF POLICY & PERFORMANCE COMMITTEE	£1,064 pa
CHAIR OF AUDIT & RISK COMMITTEE	£1,064 pa

MEMBERS' ALLOWANCES

TRAVELLING ALLOWANCES

Travelling allowances are payable for journeys undertaken in the performance of official duties. The rates are as follows from 1st April 2015:

1. The rate of travel by a Member's own solo motor cycle, or one provided for his/her use, shall not exceed:

(a) for the use of a solo motor cycle not exceeding 150cc	8.5p a mile
(b) for the use of a solo motor cycle of cylinder capacity exceeding 150cc but not exceeding 500cc	12.3p a mile
(c) for the use of a solo motor cycle of cylinder capacity exceeding 500 cc	16.5p a mile

2. The rate for travel by a Member's own private motor vehicle, or one belonging to a member of his/her family or otherwise provided for his use, other than a solo motor cycle, is;

For the use of a motor vehicle	45p per mile
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3. The rate specified above may be increased:

- by not more than the amount of any expenditure on tolls, ferries or parking fees;
- in the case of absence overnight from the usual place of residence, by not more than the actual cost of garaging.

4. The rate for travel by a hired motor vehicle, other than a taxi-cab or cab, shall not exceed the value of the claim which would have been applicable had the vehicle belonged to the Member who hired it.

5. The rate for travel by taxi-cab or cab shall not exceed:
- in cases of urgency or where no public transport is reasonably available, the amount of the actual fare and any reasonable gratuity paid (receipts should be obtained where possible);
 - in any other case, the amount of the fare for travel by appropriate public transport.

MOTOR VEHICLE INSURANCE

Members are advised that when using their own vehicle for meetings they will be deemed to be using it on Authority business. It is therefore essential that vehicles should be adequately insured, and Members are therefore required to ensure that insurance covers business use as well as for the usual social, domestic and pleasure categories.

TAXABLE/NON TAXABLE MILEAGE

Following guidance issued from HMRC any mileage travelled from home to a place of work should be shown as **taxable mileage**. See guidance below:

Example

Councillor X travels from Home to Fire and Rescue HQ and then returns home – all mileage travelled should be shown as taxable.

Any mileage travelled from a place of work to another place of work should be shown as non-taxable.

Example

Councillor X travels from County Hall/Town Hall to Fire Service HQ for a meeting – this mileage should be shown as non-taxable.

Further Examples (see completed claim form example)

Councillor X travels from Home to County Hall/Town Hall then to Fire and Rescue HQ and returns Home – this mileage should be shown as follows:

Home to County Hall/Town Hall – taxable mileage

County Hall/Town Hall to Fire and Rescue HQ – non-taxable mileage

Fire and Rescue HQ to home – taxable mileage

Date	Times		Journey (each journey home or HQ to destination(s) and return must be shown). Please show all destinations visited.	Purpose of Approved Duty (include the names of any official passengers carried)	No. of miles for Return Journey			
	Depart	Return			Normal Taxable	Normal Non-Taxable	Conference Taxable	Conference Non-Taxable
19/04/2015	9.00		Home to County Hall/Town Hall	Catch up meeting	No of Miles			
19/04/2015	10.00	13.00	County Hall/Town hall to Fire and Rescue HQ to Home	CFA Meeting	No of Miles	No of Miles		

GROUNDRULES FOR TRAVEL & SUBSISTENCE

Travel by Rail

Rail tickets should be requested from the Governance Team in advance of travel.

Standard Class rail travel is the approved class of travel, although first class rail can sometimes be the cheaper option dependent upon the time of booking.

Members wishing to travel first class when it is not the cheapest option can choose to do so but will be required to pay the difference between that cost and the standard cost. The difference will be recovered by payroll deduction.

Tickets can be booked up to 3 months in advance of date of travel. Members should make their requests as far in advance as possible in order to maximise savings and should you have any special requirements to assist you with your journey please advise a member of the Governance Team at the time of the request.

Members eligible for a Senior Citizens Railcard or any other concessionary travel railcard and who may be required to travel as part of their duties are encouraged to buy one as this results in a further discount on the ticket cost. The cost of the railcard will be reimbursed upon receipt of your first claim for travel and subsistence.

Overnight Accommodation

Where it is concerned that an overnight stay is required, then accommodation should be organised in advance by the Governance Team.

Members should contact the Governance Team who will be able to satisfy any specific queries or special requirements which you may have.

Accommodation along with Breakfast and Evening meal, if required, will be booked and paid for in advance. Members should make their requests as far in advance as possible in order to achieve the best prices and should you have any special requirements in relation to your booking please advise us at the time of your request.

Reimbursement for any additional meals purchased up to the maximum amounts detailed below i.e breakfast, lunch, tea or evening meal can be

claimed retrospectively (less any meals provided) on the production of receipts.

In exceptional circumstances an advance can be given to cover incidental subsistence/travel requirements i.e. lunch, evening meal, taxis, where it has not been possible to organise these prior to travel. Receipts should be retained to cover all advance expenditure and this can be reconciled on return.

Rates are set out below and also for reference shown on members' claim forms.

Allowance	Minimum absence from home	Rate £
Breakfast	2 hours which must be before 11:00am	6.75
Lunch	2 hours which must be between 12 noon and 2:00pm	9.27
Tea	3 hours which must include 3:00pm to 6:00pm	3.65
Evening Meal	3 hours which must be after 7:00pm	11.48

Nb. No reimbursement for alcohol purchased will be made – should this be included on your receipt it will be deducted from the amount claimed.

Whilst it is appreciated that most travel is planned and can be organised in advance there may be exceptional circumstances where Members may need to organise themselves. In such circumstances, retrospective claims for travel or accommodation will be paid when submitted on monthly claim forms on the production of receipts.

The current rates are laid out below and are intended to cover the costs of accommodation and associated subsistence during a 24 hour period. However, it is also recognised that on occasion it may not be possible to obtain accommodation and subsistence within these limits and therefore higher amounts can be claimed up to a reasonable amount upon presentation of receipts. However only in exceptional circumstances should this be the case.

Overnight Allowance		Rate £
London	Up to a maximum claim on production of receipts	£124.76
Outside London	Up to a maximum claim on production of receipts	£109.39

Travel by car as an alternative to Rail

As a general rule, journeys outside the locality should be undertaken by rail as this is usually the cheapest mode of travel for someone travelling alone.

The ability to get to a particular destination by rail needs to be taken into account. Where the venue for the meeting is some distance from the railway station, the advantages and disadvantages of alternative methods of travel should be considered. Where Members choose to travel by car on a journey that would be reasonable to travel by rail either mileage or the cost of the cheapest available rail fare will be paid, whichever is the cheapest.

Air Travel

The cost of travel by air shall not exceed the cost applicable to travel by appropriate alternative means of transport. Unless in circumstances where the saving in time is so substantial as to justify payment of the fare for travel by air.

All arrangements should be made by contacting the Governance Team to organise for you. Please contact the Governance Team in relation to any specific queries or special requirements which you may have.

Travel Outside the United Kingdom

The same procedure as shown above will apply.

Out of Pocket Expenses

Where the attendance fee for a course or conference includes accommodation and meals, an out-of-pocket expense allowance is payable, as follows:

	£ per day
Courses or conferences within the UK	5.00
Courses or conferences overseas	18.00

the day of arrival and departure being counted as one day.